

FILED

NOV -6 2013

**EUGENE R. WEDOFF,
BANKRUPTCY JUDGE**

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:

LAMBROS J. KUTRUBIS

Debtor.

Case No. 10 B 00870

Chapter 7

**FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER AWARDING TO
SHAW, FISHMAN, GLANTZ, WOLFSON & TOWBIN LLC, ATTORNEYS FOR TRUSTEE, FOR
ALLOWANCE AND PAYMENT OF FINAL COMPENSATION AND REIMBURSEMENT OF EXPENSES**

TOTAL FEES REQUESTED:	\$41,454.00	TOTAL COSTS REQUESTED:	\$781.71
TOTAL FEES REDUCED:	\$0.00	TOTAL COSTS REDUCED:	\$144.13
TOTAL FEES ALLOWED:	\$41,454.00	TOTAL COSTS ALLOWED:	\$637.58

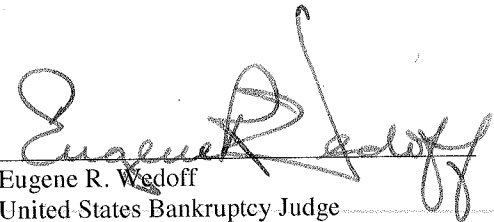
TOTAL FEES AND COSTS ALLOWED: \$42,091.58

The attached time and expense entries have been underlined to reflect disallowance in whole or in part. The basis for each disallowance is reflected by numerical notations that appear on the left of each underlined entry. The numerical notations correspond to the enumerated paragraphs below.

(11) Overhead Costs are Non-Compensable

The Court denies reimbursement for fees or expenses that are overhead costs. Expenses which are overhead are not compensable because they are built into the hourly rate. *See In re Wildman*, 72 B.R. 700, 731 (Bankr. N.D. Ill. 1987). Overhead, for bankruptcy purposes, includes "all continuous administrative or general costs or expenses incident to the operation of the firm which cannot be attributed to a particular client or cost." *In re Convent Guardian Corp.*, 103 B.R. 937, 939-40 (Bankr. N.D. Ill. 1989) (quoting *In re Thacker*, 48 B.R. 161, 164 (Bankr. N.D. Ill. 1985)).

Dated: November 6, 2013


Eugene R. Wedoff

United States Bankruptcy Judge

SHAW FISHMAN GLANTZ & TOWBIN LLC

321 North Clark Street, Suite 800
Chicago, IL 60654
(312) 541-0151

Fed Tax ID: 36-3844420

Gregg E. Szilagyi Trustee for Lambros Kutubris
I.D. 10188-001 - RF
Re: Represent chapter 7 Trustee

June 30, 2013
Invoice 10786

Disbursement Recap

	Amount
Photocopy	120.60
Federal Express/Shipping	15.32
Messenger	78.26
Pacer Research	111.76
Postage	121.64
Transcript	190.00
Westlaw	144.13
Total Disbursements	781.71

(11)
-144.13

Westlaw is
considered
overhead